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## UNITED STATES DISTRICT COURT DISTRICT OF NEVADA

ROBERT W. JOHNSON,

v.

Plaintiff,

ORDER ADOPTING REPORT AND RECOMMENDATION

Case No. 2:25-cv-00488-ART-BNW

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE, et al.,

Defendants.

Pro se Plaintiff Robert W. Johnson filed this action in March 2025 against New York agencies and officials. (ECF No. 1.) Magistrate Judge Brenda Weksler issued a report and recommendation ("R&R") finding venue improper and recommending that the Court dismiss Plaintiff's complaint without leave to amend. (ECF No. 4.)

Under the Federal Magistrates Act, a Court "may accept, reject, or modify, in whole or in part, the findings or recommendations made by [a] magistrate judge." 28 U.S.C. § 636(b)(1). Where a party timely objects to a magistrate judge's and recommendation, the court is required to "make report novo determination of those portions of the [report and recommendation] to which objection is made." 28 U.S.C. § 636(b)(1). A court is not required to conduct "any review at all . . . of any issue that is not the subject of an objection." Thomas v. Arn, 474 U.S. 140, 149 (1985).

Plaintiff has not filed an objection to Judge Weksler's R&R and his time to do so has now expired. (ECF No. 4.) The Court agrees with Judge Weksler's finding that Plaintiff's complaint bears no relation to the District of Nevada and that this Court therefore lacks venue. However, the Court finds that dismissal without prejudice is appropriate. See Costlow v. Weeks, 790 F.2d 1486, 1487 (9th Cir. 1986).

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